

# TRIPURA GAZETTE

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PART--I-- Orders and Notifications by the Government of Tripura,  
The High Court, Government Treasury etc.

**GOVERNMENT OF TRIPURA  
FINANCE DEPARTMENT  
(TAXES & EXCISE)**

No.F. 1-11(91)-TAX/GST/2021(PART)

Dated, Agartala the 22 / 09 / 2021.

## NOTIFICATION

In exercise of the powers conferred by section 164 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the Government, on the recommendations of the Council, hereby makes the following rules further to amend the Tripura State Goods and Services Tax Rules, 2017, namely: —

**1. Short title and commencement.** - (1) These rules may be called the “Tripura State Goods and Services Tax (Seventh Amendment) Rules, 2021”;

(2) Save and otherwise in these rules, they shall come into force from the 29<sup>th</sup> day of August, 2021.

**2. In the Tripura State Goods and Services Tax Rules, 2017, —**

(i) in sub-rule (1) of rule 26, -

(a) in the fourth proviso, for the expression “31<sup>st</sup> day of August, 2021”, the expression “31<sup>st</sup> day of October, 2021” shall be substituted;

(b) with effect from the 1<sup>st</sup> day of November, 2021, all the provisos shall be omitted;

(ii) with effect from the 1<sup>st</sup> day of May, 2021, in rule 138E, after the fourth proviso, the following proviso shall be inserted, namely: -

“Provided also that the said restriction shall not apply during the period from the 1<sup>st</sup> day of May, 2021 till the 18<sup>th</sup> day of August, 2021, in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period March, 2021 to May, 2021.”;

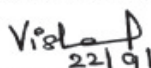
(iii) in **FORM GST ASMT-14**, -

(a) after the expression, “with effect from -----”, the expression, “vide Order Reference No. -----, dated -----” shall be inserted;

(b) the expression, “for conducting business without registration despite being liable for registration” shall be omitted;

(c) at the end after “Designation”, the expression “Address” shall be inserted.

By order of the Governor,

  
22/9/21  
(Dr. Vishal Kumar, IAS)  
Joint Secretary  
Government of Tripura  
Finance Department

Note: The principal rules were published in the Tripura Gazette, Extraordinary Issue, vide notification No. F.1-11(91)-TAX/GST/2017, dated the 22<sup>nd</sup> June, 2017, published vide number 206 dated the 22<sup>nd</sup> June, 2017 and last amended vide notification No. F.1-11(91)-TAX/GST/2021(PART), dated the 7<sup>th</sup> September, 2021 published in the Tripura Gazette, Extraordinary Issue, vide number 1693 dated the 7<sup>th</sup> September, 2021.